

K-91

(Rev. 7-24)

KANSAS TEACHER'S PURCHASES OF SCHOOL AND CLASSROOM SUPPLIES TAX CREDIT

K-91
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For the taxable year beginning _____, 20 ____; ending _____, 20 ____

Name of Taxpayer	Social Security Number	Name of School Where You Taught This Tax Year
Spouse's Name	Social Security Number	Name of School Where You Taught This Tax Year

COMPUTATION OF CREDIT (INDIVIDUALS ONLY)

1. Total amount of expenditures made this tax year by a "qualified taxpayer," for school and classroom supplies (see instructions)..... 1. _____
2. Total credit available this tax year for the taxpayer (see instructions)..... 2. _____
3. Total amount of expenditures made this tax year by the spouse, if a "qualified taxpayer," for school and classroom supplies (see instructions)..... 3. _____
4. Total credit available this tax year for the spouse (see instructions)..... 4. _____
5. Total credit available (add line 2 and line 4)..... 5. _____
6. Amount of your Kansas tax liability for this tax year after all credits other than this credit..... 6. _____
7. Amount of credit allowable this year. Enter the lesser of lines 5 or 6. Enter this amount on the "Other credits" line of Form K-40..... 7. _____

INSTRUCTIONS FOR SCHEDULE K-91

GENERAL INFORMATION

K.S.A. 79-32,296 provides for an individual income tax credit for expenditures made by a qualified taxpayer for school and classroom supplies during the taxable year. A "qualified taxpayer" means an individual who is a Kansas resident and is employed as a public or private school teacher. The amount of credit allowed each taxable year shall not exceed \$250 per qualified taxpayer.

SPECIFIC LINE INSTRUCTIONS

Enter all requested information at the top of this schedule.

COMPUTATION OF CREDIT

- LINE 1**— If a qualified taxpayer as defined in General Information above, enter the total amount of expenditures made this year by the taxpayer.
- LINE 2**— Enter the lesser of \$250 or line 1.
- LINE 3**— If married filing a joint return and both the taxpayer and spouse are qualified taxpayers (as defined in General Information above), enter the total amount of expenditures made by the spouse on school and classroom supplies for this tax year.
- LINE 4**— Enter the lesser of \$250 or line 3.

LINE 5— Add line 2 and line 4. This is the total credit available.

LINE 6— Enter the amount of your Kansas tax liability for this tax year after all credits other than this credit.

LINE 7— Enter the lesser of lines 5 or 6. This is the amount of credit allowed for this tax year. Enter this amount on the Other Credits line on form K-40. Enclose a copy of this credit schedule with your form K-40.

TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260
Phone: 785-368-8222
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: **ksrevenue.gov**.